



INSTRUCTIONS FOR SCHEDULE OF CONSOLIDATED BUSINESS LOCATIONS

This schedule must be completed by all consolidated sales tax permit holders. Retailers with more than one Iowa location from which retail sales are made may request to file sales tax returns on a consolidated basis. Each retail location still needs an individual permit of its own, but in addition an overall consolidated permit number is issued under which the return for the entire group of locations is filed. While the return itself reflects totals for the group as a whole, this schedule is required in order to provide a breakdown of the 5% State Sales Tax **by location**.

Do not report local option or school local option taxes on this schedule.

The information contained at the top of this schedule includes the consolidated permit number, name, and address. The period covered and the due date are also shown. Please note that the period is for three months; for example, January 1 through March 31. **Do not submit on a monthly basis.**

List in permit number order the individual location trade names, addresses, and permit numbers. Please enter the information requested on the line to the right of each location. Use as many pages as necessary. A "total" line is also included at the end of the schedule. This total should normally equal the amount of tax shown on line 6a of the consolidated return.

Use of this schedule provided by the Iowa Department of Revenue will speed the processing of your return and reduce the possibility of errors. If it is necessary to use a schedule other than the one provided, please be certain it contains all necessary information.

Send this schedule with your quarterly return to:

Sales/Use Tax Processing
Iowa Department of Revenue
PO Box 10412
Des Moines IA 50306-0412

Iowa Schedule of Consolidated Business Locations

Period

Due Date

Permit Number: _____ ▲ From _____ To _____ ▲

Legal Name: _____

Address: _____

City, State Zip: _____

LOCATIONS	PERMIT NUMBER	5% Sales Tax (not local option)

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

_____	▲ _____	\$ ▲ _____

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Period

Due Date

Permit Number: _____ ▲ From _____ To _____ ▲

Legal Name: _____

LOCATIONS

PERMIT NUMBER

5%
Sales Tax
(not local option)

[illegible]

TOTAL 5% SALES TAX \$ _____

Tax on goods consumed not assignable to specific location \$ _____